

CABINET

1 JULY 2022

RESOURCES REPORT – PROVISIONAL FINANCIAL RESULTS 2021/22

Relevant Cabinet Member

Mr S E Geraghty

Relevant Officer

Chief Financial Officer

Recommendations

1. **The Cabinet Member with Responsibility for Finance (who is also the Leader of the Council) recommends that Cabinet:**
 - (a) **endorses financial performance for the year ended 31 March 2022 and the unaudited Annual Financial Report and Statement of Accounts 2021/22,**
 - (b) **approves the transfers to increase Earmarked reserves and general balances as detailed in paragraphs 39 to 48,**
 - (c) **considers the draft Annual Governance Statement for 2021/22 for comment before final approval is sought from the Audit and Governance Committee, and**
 - (d) **notes the use of COVID related grant funding from Central Government during 2021/22 and amounts carried forward at 31 March 2022.**

Introduction

2. This report details the provisional financial results for the year ended 31 March 2022 subject to external audit and notes the use of COVID related grant income during the year.
3. The report identifies that the Council delivered a small underspend of £1.336 million on its net £352.5 million budget, that is a -0.4% variance. In addition to the net base budget the Council had £70.4 million of COVID related grant income available to use in 2021/22; (£46.9 million received in 2021/22 and £23.5 million brought forward from 2020/21). The majority of these grants were awarded for specific purposes and those relating to Adult Social Care allocated directly to providers. A more detailed analysis of the use of COVID funding in 2021/22 and amounts carried forward to 2022/23 is provided at paragraphs 11 to 15. The £1.336 million underspend will be added to increase the General Fund Balances.
4. Cabinet is asked in this report to endorse the outturn position and approve the carry forward of the Council's Earmarked Reserves and unspent grant monies to the 2022/23 financial year.
5. Financial performance for the Council's Capital Budget is also reported.

Provisional Financial Results for the year ended 31 March 2022

6. The provisional overall outturn for 2021/22 is a **net underspend of £1.336 million**.
7. The Council's formal statutory accounts have been prepared and it is proposed that they will be presented in draft form to the 22 July 2022 meeting of the Audit and Governance Committee. Similar to last year, the statutory deadline for signing off the accounts has been deferred and the External Audit fieldwork will take place later than usual with the aim of enabling the accounts to be signed off with an unqualified audit opinion at the 23 September 2022 Audit and Governance committee meeting within the statutory deadline. An extract of the provisional unaudited accounts is included in this report at Appendix 1(a). The Public Inspection period will be advertised on the Council's website at ([Link](#)).
8. Whilst school balances increased from a net surplus of £3.9 million at 31/3/2021 to £5.9 million at 31/3/2022, the non-schools Dedicated Schools Grant (DSG) will carry forward a significantly increased deficit of £11.3 million due to continued pressures of high needs and Special Educational Needs and Disabilities (SEND) which form the High Needs Budget. Whilst the carried forward deficit will be offset against future DSG income this is a two-year accounting adjustment that needs to be addressed by Government going forward and the Council and Worcestershire Children First are lobby with other bodies to support schools in achieving their financial plans and finding a long-term solution, which is a national issue and is highlighted in the recent Green paper on the SEND Review: Right Support, Right Place, Right Time.
9. The Council's Earmarked Reserves have increased mainly reflecting the timing difference of funding received during the year and that committed to spend in future years as well as unused grants carried forward at 31 March 2022. Reserve balances available for core spend have increased from £97.0 million at 31/3/21 to £144.5 million at the end of the financial year. These reserves are set aside for specific purposes.

Use of COVID funding in 2021/22

10. Table 1 below details the £70.4 million of COVID related grant income that was available for use in 2021/22. All COVID grant funding has been spent in line with grant conditions in 2021/22 with £17.9 million in respect of General COVID grant, Clinically Extremely Vulnerable, Containment Outbreak Management Fund and Home to School Transport to be carried forward to be used in 2022/23.

Table 1 – Use of COVID grants in 2021/22

£m	b/fwd from 20/21	21/22 Grant	Total Grant	21/22 Spend	Carry Forward to 22/23
General COVID Grant (Delta)	-9.374	-11.391	-20.765	8.020	-12.745
Clinically Extremely Vulnerable (CEV)	-0.547	0	-0.547	0	-0.547
Contain Outbreak Management Fund	-12.986	-2.940	-15.925	11.660	-4.265
Test and Trace	-0.170	0	-0.170	0.170	0
PPE running costs - DHSC	0	-0.030	-0.030	0.030	0
Community Lateral Flow Testing	0	-0.698	-0.698	0.698	0
Home to School Transport (H2ST)	-0.085	-0.431	-0.516	0.420	-0.096
Transport	-0.283	0	-0.283	0.283	0
Holiday activities and food	-0.083	-1.368	-1.451	1.451	0
Practical Support for those self-isolating	0	-0.945	-0.945	0.945	0
Winter Pressures Grant/Local support grant	0	-2.450	-2.450	2.450	0
Housing Support Fund	0	-3.949	-3.949	3.949	0
CCG funding – Adults	0	-5.975	-5.975	5.975	0
Omicron support – Adults	0	-0.596	-0.596	0.596	0
Infection control to providers – Adults	0	-11.505	-11.505	11.505	0
Workforce Support Grant – Adults	0	-4.595	-4.595	4.595	0
TOTAL	-23.528	-46.871	-70.399	52.462	-17.936

11. The Clinically Extremely Vulnerable (CEV) grant allocated in 2021/22, without conditions, remains unspent at 31 March 2022. This will be added to the unspent General COVID grant to give a carry forward amount of £13.3 million for allocation in 2022/23. A plan to allocate the unspent grant has been prepared to support ongoing recovery across the Council's services in 2022/23.
12. The Home to School Transport (H2ST) grant has underspent by £96k.
13. The Containment Outbreak Management Fund (COMF) spent the majority of its allocation in 2021/22 and has a planned carry forward of £4.265 million against which expenditure is committed in 2022/23.
14. The majority of specific COVID grant allocations ceased in 2021/22 with the exception of two further one off grants which have been allocated in 2022/23: Holiday Activities and Food (£1.6 million to make free places at holiday clubs in Easter, Summer and Christmas school holidays in 2022) and Household Support Fund (£3.9 million to support households most in need). A separate report on the same agenda as this report covers the Household Support Fund allocations.

Directorate outturn details

15. The causes of significant Directorate outturn variations for 2021/22 are summarised in the following section at paragraphs 19 to 37, and variances by individual service area greater than £0.250 million are set out in more detail in Appendix 3.

The summary table below shows outturn variances for each service with greater detail shown at Appendix 2.

Table 2: Summary Outturn – 2021/22 Net Directorate Variances (after COVID adjustments) then applied accounting adjustments – capitalisation, use of reserves and carry forward

Service	2021/22 Gross Budget	2021/22 Net Budget	2021/22 Actuals Excluding One-off Adjustments	21/22 Draft Variance Before Adj's	Transfer to (+) and from (-) Capital	Additional Use of reserves	Tf to Reserves	Additional use of general Covid grant (09027)	Use of other COVID grants	Use of Grants in advance	Allocation of (-) to (+) bad debt provision	Proposed C/Fwds	Variance After Adj's
	£000	£000	£000	£000	£000	£000		£000		£000	£000	£000	£000
Total Dedicated Schools Grant (DSG)	246,153	0	4,810	4,810	0	0	0	0	0	0	0	(4,810)	0
Total WCF (Excl DSG)	124,949	106,791	107,740	2,143	0	(1,351)	0	(589)	(203)	0	0	0	0
Economy & Infrastructure	94,066	55,349	59,088	9,088	(3,240)	(5,822)	84	(355)	0	0	0	0	(245)
Total Commercial and Change	30,659	7,465	8,268	798	(1,081)	(227)	0	(283)	0	0	0	0	(793)
Total Chief Executive	6,120	1,098	850	(248)	0	(54)	66	(12)	0	0	0	0	(248)
Total People - Adult Services	238,518	133,691	135,573	2,367	(465)	(2,220)	0	0	(596)	0	367	558	11
Total People - Communities	57,318	20,131	20,911	779	0	0	0	(546)	(985)	0	0	30	(722)
People - Public Health	33,753	(2,389)	(7,997)	(5,053)	0	0	3,314	(2,513)	0	0	0	4,266	14
Total : Services (Excl DSG)	585,383	322,136	324,433	9,874	(4,786)	(9,674)	3,464	(4,298)	(1,784)	0	367	4,854	(1,983)
Finance / Corporate Items	40,847	34,895	12,089	(26,687)	0	(71)	6,175	0	0	19,730	0	0	(853)
Non-Assigned Items	0	(1,500)	0	1,500	0	0	0	0	0	0	0	0	1,500
Funding - Transfer To/(From) Reserves	(3,000)	(3,000)	0	0	0	0						0	0
Total (Excl DSG)	623,230	352,531	336,522	(15,313)	(4,786)	(9,745)	9,639	(4,298)	(1,784)	19,730	367	4,854	(1,336)

16. There are a number of significant cost pressures that arose across services during the year. Whilst these have been provided to Cabinet previously, their updated position is outlined below in more detail.

People Services Total Budget £153.8, £0.7m underspend

17. The People Directorate, comprising Adult Social Care and Communities, underspent its £153.8 million budget by £0.7 million. The outturn includes the following variations:

People Services - Adult Social Care Budget £133.7m, broadly break-even

18. The Adult Social Care budget broadly broke even, with variances from budget as follows
- £3.1 million overspend in Learning Disabilities and £0.2 million overspend in Mental Health due higher than expected placement costs, especially in Residential and Nursing services.
 - £0.3 million underspend in Adult Commissioning Unit, due to holding vacant posts.
 - £2.0 million underspend in Support Services due mainly to a one-off recovery of direct payments income, one off funding for hospital discharge support and a reduction in spend on staffing.
 - Note there is a £2.4 million underlying overspend in Older People due to external placement costs, which is offset by non-utilisation of Deprivation of Liberty Safeguards growth funding, COVID funding and staffing efficiencies, leaving a non-recurrent service underspend of £0.9 million.

People Services - Communities Budget £20.1m, £0.7m underspend

19. The key variances from budget are:
- £0.3 million underspend on Children's Commissioning and Partnership, due to the use of one-off Covid grant to fund eligible salary costs.
 - £0.4 million underspend on the cost of delivering building maintenance and savings relating to under-occupancy.

People Services - Public Health – includes £31.7m Public Health Grant income – underspend £0.014m for non-PHRG Services

20. The ring-fenced Public Health Grant (PHRG) underspent in 2021/22 which will allow £3.3 million to be transferred into ring-fenced reserves.
21. The underlying position on the PHRG is due to prudent use in the second exceptional year of COVID to use one-off other non-recurrent grants during the year and allows the Public Health reserve to be preserved for future allocations.
22. The key areas of underspend are:
- £1.3 million of staffing costs and £0.6 million contract costs which were covered by the Contain Outbreak Management Fund (COMF).
 - £0.7 million savings on budgeted inflation due to effective contract negotiations.
 - £0.2 million of the Domestic Abuse contract expenditure which was funded from the New Burdens grants along with £0.1 million use of Substance Misuse Grant and £0.1 million additional Local Reform Community Voices grant.

Education / Worcestershire Children First (excl. Dedicated Schools Grant) - Budget £106.8, broadly breakeven

23. The Worcestershire Children First (WCF) outturn is presented alongside services that remain within the County Council. WCF returned a surplus of £0.1 million in its second full year of trading as well as delivering the required savings of £3 million. These results have been incorporated into the Council's Group Financial Statements.
24. During the year there were increased costs relating to demographic pressures in Placements for Looked After Children and rising costs in residential and external foster care provision, along with increased spend on agency staff, this was offset by management of vacant posts and COVID grant income from WCC.
25. The most significant variances from budget are as follows:
- £1.8 million overspend in Children's Social Care following an increase in placements and average unit costs over the year and includes some increases in agency staffing costs.
 - £0.7 million underspend in Resources due to vacant posts, delayed recruitment, and some deletion of vacant posts.
 - £0.2 million overspend in Education and Early Help due to increased staffing costs within Educational Psychology and SEND services.
26. The Dedicated Schools Grant (DSG) position for the end of the financial year comprised a £6.3m million overspend in the High Needs Block, offset by £1.5 million underspends in the Schools, Central and Early Years blocks. It should be noted that some of underspend on the Schools and Early Years blocks are due to a timing

differences of pupil growth income received and distributed and is likely to be used early in 2022/23. At year end the position shows a £11.3m deficit balance, however due to timing there are calls on Early Years and Pupil growth fund in 2022/23 and so the deficit position at the end of 2022/23 is predicted to be around £19m.

Table 3: Dedicated Schools Grant – Future Years Forecast

	£m
Accumulated Deficit 1 April 2021	6.5
High Needs Deficit 2020/21	6.3
Savings on Other Blocks	-1.5
Deficit 31 March 2022	11.3
Potential Future Call on Early Years and Schools Block Pupil Growth	3.1
Projected High Needs Shortfall 2022/23	5.0
Projected Deficit 31 March 2023	19.4

27. It is important to note that accounting guidance has been issued to clarify that this deficit is carried separately from the Council's Earmarked Reserves in the Balance Sheet, which represents the position that the Council expects and is lobbying for the Department for Education is responsible for making good this deficit, noting that the Council has a role to play in achieving service redesign and savings to support future cost and activity increases. This issue is being experienced nationally, and Worcestershire is not alone in facing these pressures. The County Council will continue to lobby through County Council Network, Local Government Association, and other groups.
28. School's balances ended the year with a net £5.9 million surplus (2020/21 £3.9 million surplus), with a fifth of all schools being in deficit totalling £9.9 million (2020/21 £10.2 million):

Table 4: Schools Outturn Position - Summary

£9.9	23 Schools in Deficit
£15.8m	93 Schools in Surplus
£5.9m	Net Surplus

Economy & Infrastructure (E&I) – Budget £55.3m, £0.245m Underspend

29. The Economy and Infrastructure Directorate recorded a small underspend of £0.245 million on its £55.3 million budget.

30. The most significant variations are as follows:
- £0.9 million overspend in Transport Planning due to additional costs relating to consultant fees for planning applications which are not able to be capitalised along with professional fees on Development control planning advice.
 - £0.7 million underspend in Network Management due to additional fees & charges income and New Roads and Street Works Act (NRSWA) income.
 - £0.7 million additional income relating to trade waste, savings on long haul budgets, street sweeping, pollution overheads and use of private contractors.
 - £0.6 million additional contractor costs, rates bills and increase in energy costs within the area of Major Projects.
 - £0.3 million additional costs such as those relating to storm damage works including drainage activity and tree removal.
 - £0.4 million additional driver training income and concessionary fare income.
 - £0.3 million additional income generation and reduction in spend on ICT, staffing subscriptions, plus one-off use of COVID grant to support directorate position.

Commercial and Commissioning – Budget £7.5m, £0.8m underspend

31. The Commercial and Commissioning Directorate underspent its £7.5 million net budget (£30.7 million gross budget) by £0.8 million.
32. The most significant variance from budget is within property service where a £0.8 million underspend is reported due to one-off savings relating to cleaning, reactive and planned maintenance and utility savings which have been delivered through reduced usage of properties throughout the pandemic.

Chief Executive/HR – Budget £1.1m, £0.2m underspend

33. The Chief Executive/HR function underspent its net £1.1 million net budget (£6.1 million gross budget) by £0.2 million. The key underspends being of £0.1 million within HR due to pausing an element of the Talent Management Programme and a £0.1 million underspend in Engagement and Communications due to a combination of reduced staffing costs and additional income from one-off COVID grants.

Finance / Corporate / Non-assigned Budget £34.9 million, £7 million underspend before transfers to earmarked reserves

34. The Financial Services budget includes the Financial Services Team, as well as corporate items such as Debt Interest and the Minimum Revenue Provision (MRP).
35. The £34.9 million budget for Finance/Corporate underspent in total by £7 million. The significant variances being:
- £4.1 million underspend in Financing Transactions Borrowing Costs largely as borrowing was deferred and cash balances were maintained at higher levels than originally forecast resulting in additional interest. This underspend has been transferred to the Financial Risk Reserve for use in future years.
 - A net £2.1 million underspend of MRP budget following application of the Council's MRP policy. This underspend has been transferred to the Financial Risk Reserve for use in future years.
 - £0.4 million Whole Organisation Contingency was not drawn down.

Savings Programme Update

36. The target for 2021/22 was £12.3 million, broken down between £7.1 million for 2021/22 and £5.2 million brought forward from previous years.
37. Recovery from COVID had an impact on the Council's ability to achieve planned savings, balanced with the need to protect service continuity and support recovery from the pandemic. Funding from Government allowed that local authority change activity be reprioritised and thus the County Council achieved planned savings where it could and utilised additional funding to ensure no adverse organisational or service impact occurred in year.
38. The budget for 2022/23 reset the baseline for savings and efficiency targets at £8.0 million and work is in hand during the current financial year to achieve them.

General Fund Balances

39. The County Council's General Fund Balances are a contingency sum available to pay for unforeseen or exceptional circumstances. External auditors often refer to the level of general balances when considering an organisation's financial health. The value of general balances after the 2021/22 overall underspend outturn of £1.3 million is as follows:

Table 5: General Fund Balances

	£m
Balance at 31 March 2021	13.0
Transfer to / (from) General Balances	1.3
Balance at 31 March 2022	<u>14.3</u>

40. Worcestershire's General Fund Balance stand at £14.3 million, or 3.8% of 2021/22 net expenditure. There is no defined minimum balance. It is the responsibility of the Section 151 Officer to advise the Council of that level based on an assessment of risk. This was reported in February as part of the Cabinet 2022/23 Budget and Medium Term Financial Plan Update ([Link](#)).
41. The outturn position for 2021/22 has enabled a modest increase in General Fund Balances to be made in addition to what was anticipated earlier in February this year. This enables continued strengthening of the Council's overall financial resilience.

Earmarked Reserves and Grant Reserves

42. All earmarked and grant reserves are retained either under the delegated authority given to Chief Officers in the Financial Regulations or by Cabinet/Cabinet Member approval, this is subject to recommendations jointly by a Chief Officer in agreement with the Chief Financial Officer for carry forward each year.
43. In February 2022 the Cabinet approved a 2022/23 Budget and Medium-Term Financial Plan Update report that included a forecast of Earmarked Reserves which was based on the best knowledge available at that time. Additional sums to represent grant amounts carried forward are included in Earmarked Reserve balances at 31 March 2022 as show in Appendix 7.

44. During the year, the Council drew down funding from unspent grant and earmarked reserves to help fund expenditure. A full list of use of grants / earmarked reserves is included at Appendix 5.
45. Further, it is also proposed that for a number of areas with unspent grant monies or other funding is carried forward to next financial year or onwards. Details of these carry forwards are contained at Appendix 6.
46. It is proposed that the following increases are made to Earmarked Reserves:
 - £2.0 million increase to the Open for Business Reserve as a one-off transfer from the carry forward of COVID General grant to continue to support the economy and tourism as the County continues to recover from the pandemic. This is in addition to the £1.0 million approved by Cabinet in February 2022 as part of the 2022/23 Budget and Medium-Term Financial Plan Update to demonstrate the Council's ongoing commitment to support the Economy, Skills and Business Engagement across Worcestershire.
 - £1.0 million transfer from COVID grant carry forward to the Waste Reserve to reflect the ongoing additional cost of waste disposal still being incurred due to the pandemic
 - A net increase of £3.6 million to the Financial Risk Reserve to bring the balance at 31 March 2022 to £11.8 million to ease the impact of funding uncertainty and financial pressures in future years.
 - £4.3 million increase to the Public Health Reserve, arising from 2021/22 underspend due to the use of other funds including COVID grants.
47. Appendix 7 provides a list of the Earmarked Reserves and Grant Reserves at 31 March 2022.
48. It is important to recognise that some of the Earmarked Reserves are already committed or held for specific risk purposes. The County Council has managed its financial resources closely and on a net basis has contained most financial pressures in year and avoided depleting reserves by a significant effect.

Annual Governance Statement

49. The County Council is required, as part of its annual review of the effectiveness of its governance arrangements, to produce an Annual Governance Statement (AGS) for 2021/22. This will be signed by the Leader of the Council and the Chief Executive with final approval by the Audit and Governance Committee in September 2022. The AGS is part of the Statement of Accounts and included at Appendix 1b. Any significant revision needed between now and September 2022 will be included in a future Cabinet report.
50. The AGS is informed by senior officers who have lead roles in corporate governance. The evidence for the AGS comes from a variety of sources, including service plans, relevant lead officers with the Council, internal and external auditors and inspection agencies. The AGS highlights the Council governance arrangements during 2021/22 and identifies areas where it is recognised that governance arrangements could be further strengthened in 2022/23. It is also noted that the Internal Audit opinion remains moderate, and no significant issues have been raised in the Annual report.

51. The current draft AGS will be revised in the light of any observations of Cabinet, the Audit and Governance committee and external audit.
52. Cabinet is invited at this stage to consider the AGS and make any comments.

Summary Capital Outturn 2021/22

53. Capital expenditure outturn for 2021/22 is set out in Table 6 below.

Table 6: Capital Summary Outturn 2021/22

	LATEST FORECAST 2021/22	YEAR-END OUTTURN 2021/22	VARIANCE 2021/22
TOTAL EXPENDITURE	£000	£000	£000
CHILDREN AND FAMILIES	30,125	11,885	-18,240
OPEN FOR BUSINESS	72,274	39,479	-32,795
THE ENVIRONMENT	77,378	55,725	-21,653
HEALTH & WELL-BEING	3,689	386	-3,303
EFFICIENCY & TRANSFORMATION	16,051	3,105	-12,946
TOTAL	199,517	110,580	-88,937

54. Progress has been made on a number of significant capital projects with £110.6 million spent in 2021/22 with a number of major schemes being progressed or finalised during the year.
55. The more significant schemes include congestion cutting as well as highways maintenance and resurfacing works across the whole County area. There were specific improvements around the A38 Bromsgrove, the new A38 roundabout at Upton-upon-Severn, Pershore northern access roads, phase 4 of Worcester Southern Link Road, Hoobrook roundabout in Kidderminster and Malvern Hills Technology Park.
56. Overall, the capital programme saw a slippage largely due to the legacy impacts of COVID, delays in planning approval timescales and delays in grant allocations however individual projects and their funding will be carried forward to 2022/23 for completion.
57. The capital programme expenditure will be financed in 2022/23 in the following ways: £57.9 million Government Grants and other contributions, £50.7 million long term borrowing, £1.5 million capital receipts, and £0.5 million from the capital reserve / revenue budget contributions.
58. Overall, it is concluded that the forecast expenditure for the Capital Programme is within the budget limit. An exercise will be undertaken to establish the carry forward impact of schemes to future years.
59. Appendix 8 details the Capital Programme outturn for 2021/22 and estimates for future years.

Legal Implications

60. Legal advice will be provided to support any changes in service delivery in accordance with the requirements of the Council's policies and procedures.

Financial Implications

61. Members are required under Section 25 of the Local Government Act 2003 to have regard to the Chief Financial Officer's report when making decisions about the budget calculations for each financial year. This is undertaken through the approval of the annual budget in January/February each year.
62. Section 25 of the Act also covers budget monitoring, and this process monitors the robustness of budgets, adequacy of reserves and the management of financial risk throughout the year. This Cabinet report highlights forecast variances arising from current financial performance and the possible impact of existing pressures on future expenditure so that appropriate action may be taken.
63. In discharging governance and monitoring roles, Members are asked to consider the issues arising and the potential impact on the budget as well as the financial risks arising.
64. The Council's procedures for budget monitoring is reinforced through close financial support to managers and services on an ongoing basis to ensure processes and controls are in place to enable tight financial control.
65. Looking forward to 2022/23 the use of any reserves would always need to be considered as part of the financial resilience so further grants and funding announcements are key. However, compared at this stage to 31 March 2021 the Council has managed to strengthen its financial standing and resilience despite a challenging year.

HR Implications

66. A number of existing and new proposed savings may impact on staff roles and responsibilities and where appropriate senior officers take advice from the Council's Human Resources team.
67. This will include undertaking consultations with staff, trade unions and any other affected body as appropriate.

Equality Duty Considerations

68. The Council will continue to have due regard to proactively addressing the three elements of the Public Sector Equality Duty in all relevant areas – in particular the planning and delivery of our services. The Council will continue to assess the equality impact of all relevant transformational change programmes and will ensure that Full Council has sufficient equalities assessment information to enable it to have due regard to the three elements of the Equality Duty when considering any changes to the budget. The Council will continue to ensure best practice is followed with regard to these requirements.

Risk Implications

69. The Cabinet report includes recommendations regarding the Council's financial outturn for 2021/22 and the carry forward of earmarked reserves and unspent grants.

70. If approved, there are normal risks regarding ensuring that appropriate qualifying expenditure is incurred, and that spending is within the cash limited for budgets. These risks are mitigation through the regular budget monitoring process.

Privacy and Public Health Impact Assessment

71. A Health Impact Assessment has been undertaken with regard to this report and recommendations relating to new spending decisions to understand the potential impact they can have on Public Health outcomes across the county area.
72. This report is mainly about confirming the forecast outturn financial position for the end of the financial year reflecting existing Cabinet decisions and policies and requesting approval for spending new specific grant monies with spending restrictions associate with these grants.
73. Taking this into account, it has been concluded that there are no other specific health impacts as a result of new decisions arising from this Cabinet report.
74. A similar assessment has been undertaken with regard to privacy/data protection and has confirmed that there is no impact anticipated as a result of this report.

Supporting Information

(All available electronically)

- **Appendix 1a** – Unaudited Annual Financial Report and Statement of Accounts 2021/22
- **Appendix 1b** – Draft Annual Governance Statement
- **Appendix 2** – Summary Financial Results 2021/22
- **Appendix 3** - Budget variances greater than £0.250 million
- **Appendix 4** - Capitalisation
- **Appendix 5** - Use of Grants/Reserves
- **Appendix 6** – Proposed Carry Forwards – Grants / Earmarked Reserves
- **Appendix 7** – Proposed Grants / Earmarked Reserves at 31/3/22
- **Appendix 8** – Capital Budget Financial Results 2021/22

Contact Points

Specific Contact Points for this Report

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Background Papers

In the opinion of the proper officer (in this case the Chief Financial Officer) the following are the background papers relating to the subject matter of this report:

- 2021/22 Council Budget setting
- Previous Cabinet 2021/22 Resources Reports